

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1041

5 By: Representative Jett
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For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO
9 AUTHORIZE THE WAIVER OF CERTAIN FEES; TO AUTHORIZE
10 THE SECRETARY OF THE DEPARTMENT OF FINANCE AND
11 ADMINISTRATION TO WAIVE THE CERTIFICATE OF
12 INDEBTEDNESS FILING FEES IN CERTAIN CIRCUMSTANCES;
13 AND FOR OTHER PURPOSES.
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Subtitle

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16 TO AUTHORIZE THE SECRETARY OF THE
17 DEPARTMENT OF FINANCE AND ADMINISTRATION
18 TO WAIVE THE CERTIFICATE OF INDEBTEDNESS
19 FILING FEES IN CERTAIN CIRCUMSTANCES.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code § 26-18-705(b), concerning the settlement or
26 compromise of liability controversies under the Arkansas Tax Procedure Act,
27 is amended to read as follows:

28 (b) The secretary may waive or remit the interest, ~~or~~ penalty, or
29 certificate of indebtedness filing fees, or any portion of the interest, ~~or~~
30 penalty, or certificate of indebtedness filing fees, ordinarily accruing or
31 incurred by the secretary because of a taxpayer's failure to pay a state tax
32 within the statutory period allowed for its payment:

33 (1) If the taxpayer's failure to pay the tax is satisfactorily
34 explained to the secretary;

35 (2) If the failure results from a mistake by the taxpayer of
36 either the law or the facts subjecting him or her to such tax; or



1 (3) If the inability to pay the interest or penalty results from
2 the insolvency or bankruptcy of the taxpayer.

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